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May 27, 2010

Mr. John J. Feeney
President
Helios High Income Fund, Inc.
Three World Financial Center
200 Vesey Street, 10th Floor
New York, New York 10281-1010

Re: Helios Advantage Income Fund, Inc. (formerly RMK Advantage Income Fund, Inc.)
Helios High Income Fund, Inc. (formerly RMK High Income Fund, Inc.)
Helios Multi-Sector High Income Fund, Inc. (formerly RMK Multi-Sector High Income Fund, Inc.)
Helios Strategic Income Fund, Inc. (formerly RMK Strategic Income Fund, Inc.)

Dear Mr. Feeney:

It has come to our attention that in connection with Helios High Income Fund, Inc.'s (the "Company") pending filing of Form N-CSR for its fiscal year ended March 31, 2010, management intends for persons to rely on the audited financial statements of the above-referenced funds (the "Funds") for the years ended March 31, 2008, March 31, 2007 and March 31, 2006, insofar as amounts derived from those financial statements will be included as part of the financial highlights presented in the Funds' financial statements for the year ended March 31, 2010. We understand that your current Independent Registered Public Accounting Firm would make reference to our firm as "other auditors" and to the opinions that our firm expressed on the Funds' financial statements for the fiscal year ended March 31, 2008 and prior periods. We further understand that no investigation of the matters raised in SEC Administrative Proceeding File No. 3-13847 dated April 7, 2010 (the "Administrative Proceeding") will be undertaken and completed prior to the filing of said Form N-CSR. Accordingly, we are writing to inform you that our audit reports dated May 29, 2008, May 21, 2007 and May 22, 2006, on the Funds' financial statements should no longer be relied upon.

If you have any questions regarding this letter, please contact Mike Quackenbush at (813) 222-7067.

Very truly yours,

PricewaterhouseCoopers LLP



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